GOVERNMENT OF INDIA
FINANCE
LOK SABHA

UNSTARRED QUESTION NO:2228
ANSWERED ON:06.05.2016
Taxing Foreign Artists
Kumar Shri Ashwini

Will the Minister of FINANCE be pleased to state:

(a) whether Pakistani and other foreign artists who come to India for working in Indian films and other stage shows charging huge fees, are subjected to income tax as per Indian rules;
(b) the names of persons who paid taxes during each of the last three years; and
(c) if not, the source of deducting their tax?

Answer

MINISTER OF STATE IN THE MINISTRY OF FINANCE
(SHRI JAYANT SINHA)
(a) Yes, Madam. Pakistani and other foreign artists are subjected to tax in India as per Double Taxation Avoidance Agreements with concerned countries or the domestic tax laws, whichever is beneficial to them.
(b) Country-wise segregated information about tax paid by artists of foreign countries including Pakistan, performing in India, is not maintained.
(c) The payer is liable to deduct the tax at source while making payments to artists of foreign countries including Pakistan, where the income is chargeable to tax under the Income Tax Act and applicable DTAA.